

HOUSE No. 2374

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the assessment of motor vehicle excise taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE ASSESSMENT OF MOTOR VEHICLE EXCISE TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 The eighth paragraph of section 1 of chapter 60A, as appearing
2 in the 1998 Official Edition, is hereby amended by striking out the
3 first sentence and inserting in place thereof the following sen-
4 tence:—

5 If a motor vehicle or trailer is originally registered after Jan-
6 uary first in any year, the excise under this section shall be that
7 proportion of the excise for the full year which the number of
8 days in said year following the day in which the motor vehicle or
9 trailer is registered bears to 365, but no excise shall be assessed
10 on the same motor vehicle or trailer more than once in any cal-
11 endar year by reason of the renewal of the registration of such
12 vehicle within the calendar year; unless its ownership is trans-
13 ferred by sale or otherwise and its registration surrendered or it is
14 registered after a surrender or expiration of registration upon
15 removal of its owner to another state and registration in such other
16 state.